

BOARD ACTIONS: January 2001 to Date

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Professional	Cert. #	File #	Findings	Resolution
Albers, Randy	8865-E	2005.006	Failure to Comply with Board Laws & Regulations A.R.S. § 32-730(A); 32-741 (A)(9) & (15); 32-730(D) A.A.C. R4-1-345(B) & (C); R4-1-453(D)(1); R4-1-455.03(A)(1) & (3)	Sanctions: 11/4/04 Consent Order Twelve month suspension, complied with 02/04 & 04/06 renewals, reimbursement of costs and administrative penalty \$500.00.
Anibal, Debra	7998-E	2005.036	Failure to Comply with Board Laws & Regulations A.R.S. § 32-730(D); 32-741(A)(6) A.A.C. R4-1-453(D); R4-1-455.03(A)	Sanctions: 2/16/05 Consent Order 12 month suspension, reimbursement of costs, Administrative Penalty \$500.00
Andersen, Arthur, LLP		1998.230 2001.007	Violation of professional standards	Sanctions: 09/13/02 Consent Order Relinquishment of certificate and reimbursement of costs
Andersen, Arthur, LLP	964-B	2001.134	Violation of professional standards A.R.S. § 32-741(A)(4) & (6) A.A.C. R4-1-455.01; R4-1-455.03 (9)	Sanctions: 09/13/02 Consent Order Relinquishment of certificate, reimbursement of costs, restitution of \$217 million
Back, John V.	1941-E	2003.007	Violation of professional standards A.R.S. § 32-741(A)(4) & (9)	Sanctions: 8/15/03 Consent Order Relinquishment of certificate; reimbursement of costs Sanctions: 10/08/04 Revocation of certificate
Bailey, Donald	3811-E 5035-S	2004.021	Violations of professional standards A.R.S. § 32-741(A)(1) & (4), (2), (9) & (10) A.A.C. R4-1-456(A)(1) & (5) & (B); R4-1-455.03(A)	Sanctions: 03/12/04 Board Order Revocation of certificate
Barlow, Jethro	12529-R	2005.048	Failure to Comply with Board Laws & Regulations A.R.S. § 32-741(A)(3)(5)(9) & (15) A.A.C. R4-1-455.03(F)	Sanctions: 7/11/2005 Board Order Revocation of certificate
Beran, Robin	1942-E	2005.056	Failure to Comply with Board Laws & Regulations A.R.S. § § 32-741(A)(3),(6),(9), (14),(15); 32-730(D) A.A.C. R4-1-453(D); R4-1-455.03 (A) & (F); R4-1-453 (F)	Sanctions: 4/18/05 Consent Order 12 month suspension, meet CPE requirements for 03/05 renewal; reimbursement of costs; Administrative Penalty \$2,000.00
Brewster, Roberta	7350-E	2003.059	Violation of professional standards A.R.S. § 32-741(A)(9) A.A.C. R4-1-455(B); R4-1-455.01 (G); R4-1-455.03 (A)(1); R4-1-455.04	Sanctions: 4/20/04 Consent Order 12 month suspension, 16hrs CPE in Tax; reimbursement of costs

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Burgener, Debra	4472-E	2003.042	Failure to Comply with Board Laws & Regulations A.R.S. § 32-741(A)(6),(A)(9) A.A.C. R-4-1-455.03(A)(E); R4-1-456(A)(5)	Sanctions: 9/10/03 Board Order Revocation of certificate
Buterbaugh, David	4774-E	2002.039	Violation of professional standards A.R.S. § 32-741(A)(9) A.A.C. R4-1-455.01(D); R4-1-455.03(A)	Sanctions: 10/6/03 Consent Order One year probation; 24 hrs CPE in SSARS; reimbursement of costs
Chambers, Craig B.	6003-E	2005.081	Failure to comply with the Professional Standards A.R.S. § 32-741(A)(1) A.A.C. R4-1-455.03(A)	Sanctions: 08/05/05 Consent Order Relinquishment of Certificate
Campbell, James	3853-E	2005.057	Failure to Comply with Board Laws & Regulations A.R.S. § 32-741(A)(3),(6), (9), (14) & (15) A.A.C. R4-1-455.03 (F); R4-1-453 (F)	Sanctions: 4/18/05 Decree of Censure Administrative Penalty \$500.00
Cannon, Jonathan	4134-R	2002.04	Violation of professional standards A.R.S. § 32-730; 32-747(A) & (E); 32-741(A)(9) A.R.S. § 32-742 A.A.C. R4-1-455(B); R4-1-455.03(A)(3); R4-1-455.03(F)	Sanctions: 12/6/04 Consent Order Relinquishment of Certificate
Clancy, William L.	8222-R	2000.126	Violation of professional standards A.A.C. R4-1-455.01 A.R.S. § 32-741(A)(9)	Sanctions: 2/21/01 Consent Order Five years probation; practice restriction first 3 years of Order; 8 hours CPE; peer review next 2 restricted financial engagements.
Collins, Robert	11867-E	2005.087	Failure to Comply with Board Laws & Regulations A.R.S. § 327-30(D);32-741(A)(9) A.A.C. R4-1-455.03(D)(4); R4-1-455.03(A)	Sanctions: 06/30/04 Consent Order 90 days probation; comply with CPE audit; Administrative Penalty \$500
Contreras, Ed	3070-E	1998.105	Violation of professional standards A.A.C. R4-1-455.01 Failure to Comply with Board Laws & Regulations A.R.S. §32-741 (A)(9) & (15); A.A.C. R4-1-455.03 (F); R4-1-455.03 (A)	Sanctions: 7/11/01 Order Amending Sanctions Two-year suspension followed by 3 year-probation; 40 hours of CPE, 24 hours in the governmental and nonprofit audits; pre-issuance peer review of 3 audits Sanctions: 4/21/05 Board Order Revocation of certificate
Coy, Gregory	10744-R	2004.071	Violation of professional standards A.R.S. § 32-741 (A)(1)&(9) A.A.C. R4-1-456	Sanctions: 08/16/04 Decree of Censure

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Professional	Cert. #	File #	Findings	Resolution
Edelen, Michael S. Michael S. Edelen, PC	3125-E 815-C	2002.019	Failure to comply with Board Laws & Regulations A.R.S. § 32-741(A)(1), (3), (4) & (9); 32-747(A) & (F) A.A.C.R4-1-455.04; R4-1-456(A)(5) & (B)	Sanctions: 4/24/03 Consent Order Relinquishment of his certificate; all existing clients must be notified within 45 days of the effective date of the Order that certificate was relinquished in lieu of disciplinary proceedings. Sanctions: 01/12/04 Board Order Revocation of certificate
Elggren, Craig	3268-E	2002.037	Violation of professional standards A.R.S. § 32-741(A)(9) A.A.C. R4-1-455(B); R4-1-455.01(G); R4-1-455.03 (A);	Sanctions: 2/14/05 Consent Order Twelve months probation; 16hrs CPE in 1041 and Ethics; reimbursement of costs.
Estes, Charles	5259-R	2003.066	Violation of professional standards A.R.S. § 32-741(A) (4) & (9) A.A.C. R4-1-455.01 (C) & (F); R4-1-455.03 (A)(1); R4-1-455.01 (C); R4-1-455.04	Sanctions: 4/19/04 Consent Order Five years probation; preissunace peer review on full disclosures and restricted financial services;
Fischer, Vicki	7691-E	2004.001	Failure to comply with Board Laws & Regulations A.R.S. § 32-741(A)(9), & (15); 32-742(B)(1) & (2) A.A.C.R4-1-455.02(B)(3); R4-1-455.03(F), (A)(1) & (A)(3)	Sanctions: 04/20/04 Board Order Revocation of certificate
Fisher, Miles Gary	8519-R	2003.064	Violation of professional standards A.R.S. § § 32-741 (A)(9), (A)(16); 32-744 (C)(2) A.A.C R4-1-455.02(G); R4-1-455.02(B); R4-1-455.03(A); R4-1-455.04	Sanctions: 02/20/04 Consent Order One year probation; 8hr CPE in tax practice management; reimbursement of costs.
Green, James L.	1609-R	2000.048B	Violation of professional standards A.R.S. § 32-741(A)(9)	Sanctions: 6/19/03 Consent Order Shall take and complete the Ethics for CPA's course by Financial Education Resources
Goodman, Fred	3108-E	2005.005	Failure to comply with Board Laws & Regulations A.R.S. §§ 32-741 (A)(15); 32-741 (A)(3)&(9) A.A.C. R4-1-455.03 (F);R4-1-453 (F); R4-1-455.03 (A)	Sanctions: 11/01/04 Consent Order ; 12 months suspension; meet CPE requirements for 03/05 renewal; reimbursement of costs; administrative penalty \$ 500.00
Grunwald, Candia	7058-E	2005.039	Failure to comply with Board Laws & Regulations A.R.S. § 32-741 (A)(9) & (15); A.A.C. R4-1-455.03 (F), (A)(1) & (3)	Sanctions: 05/12/05 Board Order 5 years probation; complete investigation; reimbursement of costs.

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Professional	Cert. #	File #	Findings	Resolution
Guttentag, Allan	10015-R	2001.035		Sanctions: 04/23/2001 Consent Order Certificate voluntarily surrendered in lieu of formal disciplinary proceedings
Hamilton, Douglas		2005.050	Violation of professional standards A.R.S. § 32-741(A)(1)(2) A.A.C. R4-1-455.03(A)	Sanctions: 04/20/05 Consent Order Relinquishment of certificate and registration in lieu of formal disciplinary proceedings.
Horton, Willis Vance	7334-R	2003.028	Violation of professional standards A.R.S. § 32-741(A)(1)	Sanctions: 5/12/03 Board Order Revocation of certificate
Huston, James		2004.073	Failure to Comply with Board Laws & Regulations A.R.S. § 32-741(A)(9) & (10) A.A.C. R4-1-455.03 (A)(3); R4-1-456	Sanctions: 08/07/04 Consent Order Relinquishment of certificate and registration in lieu of formal disciplinary proceedings.
Hutchison, Allan G.	4414-R	2000.143	Failure to comply with Board Laws & Regulations A.A.C. R4-1-455(B); R4-1-455.01(G); R4-1-455.03(A)&(E); R4-1-455.04	Sanctions: 8/14/03 Consent Order Within one year of effective date of the Order, registrant shall complete and report 8 hours CPE in tax practice management & ethics; reimbursement of costs
Hylton, Robert	5481-R	2002.014	Violation of professional standards A.R.S. § 32-741(A)(9) A.A.C. R4-1-455.03; R4-1-455	Sanctions: 10/28/02 Board Order Revocation of certificate
Ibrahim, Iaheb		2004.004	Failure to comply with Board Laws & Regulations A.R.S. § 32-730 (A) & (D) A.A.C. R4-1-346	Sanctions: 09/25/04 Consent Order Administrative Penalty \$500
Jones, Keith	11905-E	2004.006	Failure to Comply with Board Laws & Regulations A.R.S. § 32-741(A)(9), (15) & (6); A.A.C. R4-1-455.01(G); R4-1-455.03(A) & (F); R4-1-455.04	Sanctions: 9/14/04 Consent Order 12 month suspension; complete investigation

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Professional	Cert. #	File #	Findings	Resolution
Kennedy, Chad Lamoreaux Kennedy PC	12143-E 2542-C	2004.059	Failure to comply with Board Laws & Regulations A.R.S. § 32-741(A)(15), (A)(9), (A)(4) A.A.C. R4-1-455.04, R4-1-455.03(A), R4-1-346(A)	Sanctions: 4/24/05 Consent Order Relinquishment of certificate & registration; all existing clients must be notified that certificate was relinquished in lieu of disciplinary proceedings.
Kipp, Dale E.	3784-E	2001.133	Violation of professional standards A.R.S. § 32-741(A)(1) & (2)	Sanctions: 2/22/02 Consent Order 12-month suspension, followed by probation concurrent with term of probation imposed by the court; complete and report 8 hours CPE in the area of ethics; pay investigative costs
KPMG, LLP	968-B	2001.116	Violation of professional standards A.A.C. R4-1-455.01; R4-1-455.03	Sanctions: 04/22/04 Consent Order Reimbursement of costs, deposit \$25,000 into general fund; 16 CPE hours in auditing of public companies
Krilich, Barbara	5488-E	2004.008	Violation of professional standards A.R.S. § 32-741(A)(8), (9), & (10); A.A.C. R4-1-456 (A)(1)(2)	Sanctions: 5/10/04 Consent Order Relinquishment of Certificate in lieu of formal disciplinary proceedings.
LaVoy, Lynn	2362-E	2004.014	Failure to comply with Board Laws & Regulations A.R.S. § 32-741(A)(8), (9), & (10); A.A.C. R4-1-455.03(A)(1), (A)(3) & (F)	Sanctions: 4/20/04 Board Order Revocation of certificate
Lucas, Alexis	12215-E	2005.010	Failure to comply with Board Laws & Regulations A.R.S. § 32-741 (A)(9) & (15) A.A.C. R4-1-346; R4-1-455.03 (F)	Sanctions: 3/14/05 Board Order Stayed revocation-suspension renew certificate, reimbursement of costs, administrative penalty \$2000.00
Malik, Muhammad Asif	5490-E	1999.221& 2000.155	Violation of professional standards A.A.C. R4-1-456	Sanctions: 1/8/01 Immediate suspension of his certificate, followed by immediate surrender of his certificate
Mack, John	11964-E	2005.025	Pending outcome of Maricopa County Superior Court Case 2004-020200 Failure to comply with Board Laws & Regulations A.R.S. 32-741(A)(1) A.A.C. R4-1-455.03(A)	Sanctions: 11/1/04 Stipulation & Order for Suspension of Certificate Sanctions: 08/05/05 Consent Order Relinquishment of Certificate

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Professional	Cert. #	File #	Findings	Resolution
Marshall, James Marshall, James C., CPA, PC	2715-R 408-C	2004.068	Violation of professional standards A.R.S. § 32-741(A)(4),(6) & (9); 32-742(B) A.A.C. R4-1-455.01(A),(B),(H); R4-1-455.04; R4-1-455.03(A)	Sanctions: 7/11/05 Consent Order Five year probation, restriction from performing any public company audits, notify client audits not performed in accordance with GASS, reimbursement of costs, administrative penalty of \$50,000
McGarity, William CPA	9759-R	2004.003	Violation of professional standards A.R.S. § 32-741(A)(6) & (9); 32-742(B); 32-747(A) & (E) A.A.C. R4-1-455.01(C) & (H); R4-1-455.04, R4-1-455.03(A)	Sanctions: 5/9/05 Consent Order 12-month probation; pre-issuance peer review on compilations, CPE - 32 hrs - 8 hr in ethics, 8 hrs in GAAP, 8 hrs in compilation & review services & 8 hrs in non-profit accounting; reimbursement of costs
Montes, Samuel J.	9762-R	2003.008	Violation of professional standards A.R.S. § 32-741(A)(4) & (6)	Sanctions: 9/10/03 Consent Order 18-month suspension, followed by 5 years of probation; complete and report 8 hours CPE in the area of ethics; reimbursement of costs.
Morici, Joseph J.	8616-R	2003.067 & 2003.076	Violation of professional standards A.R.S. § 32-741(A)(4) (15) & (9); A.A.C. R4-1-455.01(G); R4-1-455.03 (A)& (F); R4-1-455.04	Sanctions: 06/14/04 Consent Order 12 month probation, 16 hrs CPE (8 hrs tax & 8 hrs ethics), reimbursement of costs and restitution
Nahom, Dan	3789-E	2002.057	Violation of professional standards A.R.S. § 32-741(A)(4)(6)(A); 32-746 A.A.C. R4-1-455.01, R4-1-455.03	Sanctions: 09/20/04 Consent Order 18 month suspension, followed by 5 years of probation, 40 hrs CPE in GAAP & GAAS, practice restriction
Nevitt, Olesky & Assoc.	260	1998.039	Violation of professional standards A.R.S. § 32-741(A)(9) A.A.C. R4-1-455.01	Sanctions: 9/26/01 Consent Order 6-month suspension, followed by 5-year probation period; peer-review on next four restricted financial service engagements.
Nichols, Thomas J.	6160-R	2003.010	Violation of professional standards A.R.S. § 32-741(A)(4) & (9) A.A.C. R4-1-455.03(A)(2); R4-1-455.01(G); R4-1-455.04	Sanctions: 8/26/03 Consent Order 6-month suspension, followed by 2-year probation period; reimbursement of costs and restitution; within 30 days of effective date of the order; he shall notify all existing clients and present employer of the existence of the Order; CPE - 8 hours in ethics
Oase, David	8486-E	2002.036	Violation of professional standards A.R.S. § 32-741(A)(9) A.A.C. R4-1-455.01(A) & (G);R4-1-455.03(A)(1) & (E); R4-1-455.04.	Sanctions: 09/03/03 Consent Order One-year probation period; reimbursement of investigatory costs; eight hours of CPE in the area of ethics and tax-practice management.

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O'Brien, Joseph	1984-E	2001.040 & 2002.033	Violation of professional standards A.R.S. § 32-741(A)(9) A.A.C. R4-1-455-455.04; R4-1-455.01(G); R4-1-455.04; R4-1-455.03(A)	Sanctions: 06/30/04 Consent Order 3 years probation; preissuance peer review
Osowski, Geoffrey T.	9711-E	2002.013	Violation of professional standards A.R.S. § 32-741(A)(1)and (2) A.A.C. R4-1-346(A); R4-1-455.03(A).	Sanctions: 11/01/02 Board Order Revocation of certificate
Ozer, Jay Steven	4669-R	1998.230 2002.056	Violation of professional standards A.R.S. § 32-741(A)(4)&(6)(A); 32-746 A.A.C. R4-1-455.01; R4-1-455.03.	Sanctions: 08/9/02 Consent Orders Relinquishment of certificate Sanctions: 07/03/02 Relinquishment of certificate
Peck, Shane	10925-E	2003.073	Failure to Comply with Board Laws & Regulations A.R.S. § 32-730 (A) & (D) A.A.C. R4-1-346	Sanctions: 09/09/03 Consent Order Administrative Penalty \$500
Rasco, Bette	6876-R	1998.155B	Violation of professional standards A.R.S. § 32-741(A)(9).	Sanctions: 12/09/02 Consent Order Three-year probation period; shall submit three 706 Forms, each with a peer review.
Rauch, David	1256-E	1996.202	Violation of professional standards A.A.C. R4-1-455(A)(2)(b); R4-1-455.03(A)(2); R4-1-455.03(A) & (A)(1); R4-1-455(B)(3)	Sanctions: 02/22/05 Consent Order Note engage in the business of mortgage broker; reimbursement of costs
Richards, Brian	9908-E	2001.086	Violation of professional standards A.A.C. R4-1-455.01 (G)	Sanctions 09/26/01Consent Order 1 year probation, 16hrs CPE in tax, restitution and reimbursement of costs.
Robb, Ross	2797-E	2005.073	Failure to Comply with Board Laws & Regulations A.R.S. §32-730 (D); 32-741(A)(9) A.A.C. R4-1-453 (D)(4), R4-1-455.03 (A)	Sanctions: 6/13/05 Consent Order Probation 60 days, administrative penalty \$500.00
Rodriguez, Gilbert	4007-E	2002.045	Failure to Comply with Board Laws & Regulations A.R.S. § 32-741(A)(4) & (9); 32-747 A.A.C. R4-1455(B); R4-1-455.03(A) & (F)	Sanctions: 12/2/03 Board Order Revocation of certificate
Rose, Richard S.	4596-E	2001.008	Violation of professional standards	Sanctions: 02/07/01 Consent Order Relinquishment of certificate

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Sainz, Richard L.	1312-E	2001.033	Per Pima County CR-2002 0709, registrant entered a plea of guilty of Financial Exploitation of a Vulnerable Adult, and was placed on 3-years probation by the court; provision was given that according to A.R.S. § 13-603(G), the registrant's CPA certificate be revoked.	Sanctions: 6/28/01 Relinquishment of certificate
Scafaru, Peter	8491-E	2002.048	Violation of professional standards A.R.S §32-741 (A)(9) A.A.C. R4-1-455 (B), R4-1-455.01(A) & (G); R4-1-455.03(F); R4-1-455.04	Sanctions: 6/14/04 Consent Order 12 months probation, 24 hrs CPE(16 hrs in tax & 8 hrs ethics) and reimbursement of costs. 10/26/05 Suspension not to exceed 3 months
Semple & Cooper LLLP Steve Marchall	933-B 4929-R	1996.138 2003.023	Violation of professional standards A.R.S §32-741 (A)(4) & (6) & (9) A.A.C R4-1-455.01; A.A.C R4-1-455.01 (B) & (C)	Sanctions:10/13/05 Consent Order Reimbursement of \$75,000, 24 hours of additional CPE
Schroeder, Grant B.	1878-E	2000.041	Violation of professional standards A.A.C. R4-1-455.03(A)(2)	Sanctions: 1/23/2003 & 11/21/2000 Consent Order CPE 16 hours in the areas of professional ethics & IRS Audit Management; reimbursement to complainant of attorney fees of \$3219.00.
Shelton, Gloria	10736-E	2004.012, 2004.013 & 2005.008	Violation of professional standards A.R.S §32-741 (A)(9) A.A.C R4-1-455 (G); R4-1-455.04	Sanctions: 12/6/04 Consent Order Relinquishment of Certificate in lieu of formal disciplinary actions
Siwek, William E.	5642-E	2002.058	Violation of professional standards A.A.C. R4-1-455.01; R4-1-455.03	Sanctions: 9/16/2002 Consent Order Five year order. Registrant restricted from engaging in audits or providing restricted financial services to any client that issues public securities; for companies that do not issue public securities, registrant shall submit first 3 audits with peer review; 40 hours of CPE in areas of ethics, internal controls, corporate governance and adjustments of financial statements.

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Stern, Jeffrey, L.	3548-E	2002.074	Violation of professional standards A.R.S. § 32-741(A)(1)(9) A.A.C. R4-1-455; R4-1-455.04.	Sanctions: 10/23/2002 Consent Order 5 years of probation, the first 6 months of which registrant shall be on suspension; submit to a licensed psychological evaluation in Arizona; submit to peer review for all restricted financial services; pay the Board investigative and administrative costs incurred in the matter; submit to all terms of his federal probation.
Sweigart, Jim	9218-E	2004.058	Failure to Comply with Board Laws & Regulations A.R.S. § 32-741(A)(9) & (15) A.A.C R4-1-455.03 (F)	Sanctions: 7/12/04 Decree of Censure
Taranta, Owen D.	2898-E	1998.105	Violation of professional standards A.R.S. § 32-741(A)(6); 32-741(A)(10)	Sanctions: 6/7/2001 Board Order Revocation of certificate
Tassainer, Garin	11700-E	2004.061 & 2005.027	Violation of professional standards A.R.S. § 32-741(A)(4)&(9) A.A.C. R4-1-455.01(G) & (H); R4-1-455.04; R4-1-455.04; R4-1-455.03(B)(2) & (C)(11); R4-1-455.03(E); R4-1-455.01(D)	Sanctions: 04/18/05 Consent Order 2 years probation; pre-issuance peer review of attest services; post issuance of two audits, CPE, 4hrs AZ ethics, 8hrs AICPA ethics, 8 hrs tax practice management, 48 hrs GAAP & GAAS, reimbursement of costs and \$500.00 administrative penalty.
Thompson, Pamela	8351-E	2004.072	Failure to Comply with Board Laws & Regulations A.R.S. § 32-741(A)(1)(9) A.A.C. R4-1-456	Sanctions: 1/10/05 Decree of Censure
Tkatchov & MacIntyre	768-C	2002.011	Violation of professional standards A.A.C. R4-1-455.01	Sanctions: 12/4/2002 Consent Order Peer review of next three audits, one of which must be a non-profit; reimbursement of costs
Tudor, Randy	5149-E	2004.037	Failure to Comply with Board Laws & Regulations A.R.S. § 32-741(A)(9) & (12) A.A.C. R4-1-455.03(F); R4-1-455.03(A)(3)	Sanctions: 09/20/04 Board Order Revocation of certificate
Westergard, Robert	12525-E	2005.074	Failure to Comply with Board Laws & Regulations A.R.S. § 32-730 (D); 32-741(A)(9) A.A.C R4-1-453 (D)(4); R4-1-455.03 (A)	Sanctions: 6/13/05 Consent Order 12 month suspension; document compliance with CPE for 04/06 renewal and administrative penalty \$500.00
Will, Douglas	9915-E	2001.136	Violation of professional standard A.R.S. § 32-741(A)(1),(2), (4) & (6)	Sanctions: 04/28/03 Board Order Revocation of certificate

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Young, Alan Scott	2339-R	2001.066	Pima County Superior Court revoked his certificate following conviction on CR2001-3077.	Sanctions: 1/21/2003 Board implemented the Court Order and revoked the certificate.